

## **STATEMENT OF PURPOSE**

### **RS18209**

This bill relates to reporting and paying taxes on beer and wine. It will allow the State Tax Commission to promulgate rules authorizing payment of beer and wine taxes by filing returns for periods other than monthly. This will allow companies paying small amounts of tax to file returns for quarterly or other periods.

The bill also strikes obsolete language in section 23-1322, Idaho Code, relating to payment of beer tax by the use of tax stamps. Beer tax stamps were eliminated decades ago, but a vestige reference to them remains in this code section.

### **FISCAL NOTE**

No fiscal effect.

#### **Contact:**

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